

LOAN NOTE GUARANTEE REPORT OF LOSS
TRANSACTION 4041

FORM APPROVED
OMB NO. 0575-0024

INSTRUCTIONS—TYPE IN CAPITALIZED ELITE TYPE IN SPACES MARKED (☐ ☐). Complete Items 1–6, 10–12, 15–34, 36–40, and 46–52 when report type is 1. Complete items 1–6, 10–15, 30–34, and 36–52 when report type is 2. See Reverse. 3 TABS & 2 SPACES.

1. CASE NO. ST CO BORROWER'S ID		2A. LOAN NO. NO.	2B. LOAN TYPE	3A. REPORT TYPE CODE	3B. IS THE FINAL ESTIMATED LOSS PAYMENT UNDER THE TYPE CODE CHECKED? <input type="checkbox"/> YES <input type="checkbox"/> NO
4. BORROWER NAME			5. LENDER ID NO. (IRS Tax No.)		6. BRANCH NO.
7. CHECK ISSUE CODE 1 = SYSTEM GENERATED 2 = MANUAL CHECK 3 = NO CHECK ISSUED 4 = REFUND (F.O. Only)		8. DATE MANUAL CHECK MO DA YR ISSUED (F.O. only)	9. DATE OF DEPOSIT MO DA YR (F.O. only)		10. DATE OF SETTLEMENT MO DA YR
GUARANTEED LOAN ITEMS:			LOSS GUARANTEED:		
\$ DOLLARS			\$ DOLLARS		
11. PRIN. BAL. OWED ON GUAR. LOAN DEBT			31. PERCENT OF LOSS TO BE PAID		(Percent)
12. ACCRUED INTEREST OWED			32. MULTIPLY (Item 30 X item 31)		
13. PRINCIPAL BALANCE OWED ON APPROVED PROTECTIVE ADV.			33. (Sum of Prin. Advance + item 12) X item 31)		
14. ACCRUED INTEREST OWED ON APPROVED PROTECTIVE ADVANCES			34. MAXIMUM LOSS TO BE PAID (Lessor of items 32 or 33)		
15. TOTAL (Add items 11 – 14)			35. ALLOWANCES TO LENDER LIQUIDATION COST (F.O. only)		
PRIOR LIEN AMOUNTS OWED TO SETTLEMENT DATE:			ADJUSTMENTS TO PROTECTIVE ADVANCES & INTEREST		
16. REAL ESTATE MORTGAGES, DEEDS OF TRUST, ETC.			36. AUTHORIZED PROTECTIVE ADV. AND INTEREST (Items 13 + 14) X item 31		
17. PERSONAL PROPERTY AND FUTURE SECURITY INSTR.			37. REMAINING BALANCE LOSS GUARANTEE (Items 34 minus 36)		
18. UNPAID TAXES, ASSESSMENTS AND GROUND RENTS			38. PERCENT OF GUARANTEED PORTION HELD BY LENDER		(Percent)
19. TOTAL PRIOR LIENS (Add items 16 – 18)			39. GUARANTEE PORTION HELD BY LENDER (Item 37 X item 38)		
COLLATERAL:			40. AMOUNT DUE LENDER (Item 36 and item 39)		
20. REAL PROPERTY – APPRAISED VALUE			AMOUNT DUE LENDER OR USDA:		
21. CHATTEL PROPERTY – APPRAISED VALUE			41. AMOUNT PAID LENDER ON RPT. OF ESTIMATED LOSS		
22. VALUE OF PERSONAL AND/ OR CORPORATE GUARANTEE			42. BALANCE DUE LENDER (Item 40 minus 41 if positive)		
23. TOTAL (Add items 20 – 22)			43. INTEREST ON OVERPAYMENT (Accrued interest due USDA)		
24. NET COLLATERAL (Items 23 minus item 19)			44. AMOUNT DUE USDA BY LENDER (Item 41 minus 40 + item 43)		
25. BASIC LOSS (See Reverse for Instructions)			45. LENDER LOSS ON UNGUARANTEED PORTION		
ADJUSTMENT TO BASIC LOSS:			46. NAME OF LENDER		
26. FUNDS IN ESCROW ACCOUNT			47. BY X		
27. NET INCOME FROM SECURITY PROPERTY			48. TITLE		49. DATE
28. BORROWER'S DEBT PAYMENT ABILITY			50. TENTATIVE APPROVAL – USDA OFFICIAL: BY X		
29. TOTAL DEDUCTIONS (Add items 26 – 28)			51. TITLE		52. DATE
30. ADJUSTED BASIC LOSS (Item 25 minus item 29)					

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0024. The time required to complete this information collection is estimated to average 25 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

FINANCE OFFICE

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LENDER

INSTRUCTIONS FOR PREPARATION

- FUNCTION OF FORM** : To provide for reporting estimated losses, interest loss payments.
- PROCEDURE FOR PREPARATION** : RD Instructions 1980-A, 1980-E, 1980-F, AND 1980-I and FSA Transferred Instruction 1980-B.
- PREPARED BY** : Lender with consultation with respective USDA Agency.
- DISTRIBUTION OF COPIES** : Prepared in triplicate. Lender executes Number 1 and presents it and Number 2 to USDA Agency representative for action. Lender retains Number 3. After tentative approval, USDA Agency sends Number 1 to Finance Office for issuance of Treasury Checks in payment of amount owed by USDA Agency to Lender. USDA Agency verifies the amount claimed. Finance Office will notify the State Director and appropriate USDA Agency representative of the date and amount of remittance and explanation of any changes.

In liquidation cases, see Item XIE and F of Lenders Agreement for agreement on the determination of loss and payment. When deciding on the liquidation plan, if the lender does not purchase all the guaranteed portions of the loan from the holder(s), the USDA Agency will purchase the guaranteed portions to facilitate payment of any loss. Only one report of Estimated Loss Liquidation may be filled.

In Bankruptcy reorganization cases, see item XVIB of Lenders Agreement. This form will be used to process revisions to initial estimated loss payments coded 5: Loss, Bankruptcy Reorganization. This form will be used to reimburse the lender for any court ordered reduction in interest rate which extends beyond the date of the bankruptcy plan. In the case of interest loss payments this form will be prepared on the January 1 following the close of the reorganization plan and each January 1 thereafter or on the date the loan is paid in full.

In Debt Writedown cases, refer to subpart B §1980.125.

Loan Subsidy: If a loan subsidy payment is due, the lender must attach to the final report of loss Form FSA 1980-24, Request Subsidy Payment To Guaranteed Loan Lender. The Finance Office will verify the amount of loan subsidy due and pay this amount with a treasury check sent to the Lender.

- Item 1. Enter the Borrower's Case Number. Show the state and county code and the borrower's Social Security or Internal Revenue Service Tax Identification Number. If borrower refuses to reveal his Social Security No. or Tax Identification No. or does not have one, the USDA Agency will assign an identification number.
Example: 29|03|70|98|76|54|32|8
- Item 2A. Enter Agency assigned Loan Number. Example: 02 Loan No.
- Item 2B. Enter loan type. (2nd field item 2) RH = Rural Housing — Single Family; FO = Farm Ownership; SW = Soil and Water; RL = Recreation Loans; OL = Operating Loans; EE = Economic Emergency Loans; EL = Emergency Livestock; EM = Emergency Loans; B&I = Business and Industry; CF = Community Facilities; and WW = Water & Waste Disposal.
Example Type
 F|O
- Item 3A. Enter applicable Report Type Code. Example: 1
1 - Estimated Loss - (Liquidation)
2 - Final Loss- (Liquidation)
3 - Finance Office Use Only
4 - Recovery Received after Final Loss (Liquidation)
5 - Loss - Bankruptcy Reorganization
6 - Loss - Debt Restructuring
7 - Interest Loss Payment
8 - Showed Appreciation Recapture
- Item 3B. If this is the final estimated loss payment under the type code entered in Item 3A, check Yes and refer to note above Item 41.
Example - revised estimated loss in connection with close of bankruptcy reorganization.
- Item 4. Enter Borrower's Name – abbreviate when necessary. Example: T|H|O|M|P|S|O|N| |R|O|B|E|R|T| |L|
- Item 5. Enter the lender's Internal Revenue Service Tax Identification Number. Example: 07|65|43|24|56
- Item 6. Agency assigned Branch Number. Example: 03
- Item 7. To be completed by the Finance Office only.
- Item 8. To be completed by the Finance Office only.
- Item 9. To be completed by the Finance Office only.
- Item 10. Enter Date of Settlement - Estimated or final loss claim. This date is the date the Report of Loss is prepared. All interest accruals are computed thru this date. The USDA Agency will accrue any additional interest thru the Treasury check issue date and adjust the payment accordingly. If the lender was overpaid on an estimated loss claim this date is the date the lender's refund of an overpayment plus interest was approved by an authorized USDA Agency representative. The lender will be advised of any changes in the calculation of interest. Example: 06|-11|5|-7|8

Item 11. Enter unpaid principal balance on loan. When computing a final report of loss, the principal balance owed must be reduced by the amount of proceeds received from the sale of collateral, other income, funds in escrow, value of personal or corporate guarantees, or unused loan funds, all of which will have been distributed on a pro-rata basis to the owners of the guaranteed portion (including USDA, if USDA had purchased any of the guaranteed portion) and the unguaranteed portion held by the Lender. If proceeds received from collateral exceed the total outstanding guaranteed debt owed including accrued interest, and any amounts due for approved protective advance, the amount USDA remitted to the Lender, if any, under an estimated loss payment will be refunded to USDA. If zero, enter 0.00.
Example: \$ 111985415010

Items 12 – 14. Lender must provide, as an attachment, his calculation of unpaid accrued interest on note(s), unpaid protective advances, and accrued interest on protective advances showing periods of time, interest rate, and amount. If zero, enter 0.00. Items 13 & 14 should not be completed on an estimated loss claim.
Example: 12. \$ 1118654415 13. \$ 111110010 14. \$ 111110010

In Interest Loss Cases, Item 12 will be completed using the following formula:

(Interest payments received from borrower during current period + accrued interest at end of current period — accrued interest at beginning of current period) x interest rate reduction from note rate ÷ court ordered interest rate.

NOTE: ACCRUED INTEREST FIGURES MUST BE CALCULATED AT THE RATE ACTUALLY PAID.

Item 15. Enter total of items 11 thru 14 when report type is 2,4,5,6,7,8. Enter total of items 11 and 12 when report type is 1.
Example: \$ 111071199415

NOTE: COMPLETE ITEMS 16 - 29 FOR REPORT CODES 1,5&6 FOR INTEREST LOSS PAYMENTS COMPLETE ITEMS 30 - 32, 34, 38 - 40.

Items 16 - 18. Include principal and interest, or other items for which lien priority exists. Item 18 shows only the amount not paid by the borrower and not included in the Protective Advances. Do not include improvement assessments to be paid periodically in the future.
Example: 16. \$ 11169101010
17. \$ 1111111111 18. \$ 111425121010

Item 19. Enter total of items 16, 17 and 18. If zero, enter 0.00. Example: \$ 1111115121010

Items 20 - 22. Enter appropriate amounts. If zero, enter 0.00. Example: 20. \$ 11151010101010 21. \$ 11117510101010
22. \$ 111111101010

Item 23. Enter the total of items 20 thru 22. If zero, enter 0.00. Example: \$ 111517510101010

Item 24. Enter the amount of net collateral. Item 23 minus item 19. (If negative, indicate by showing amount in brackets.)
Example: \$ 111517510101010

Item 25. Enter the applicable amount. For an estimated report of loss: If item 23 is greater than item 19, subtract item 24 from item 15 and enter result in item 25. If item 19 is greater than item 23, insert amount in item 15 in item 25. When a final loss is prepared, insert figure in item 15 in item 25. Example: \$ 11161081511415

Items 26—28. Enter the appropriate amounts. Items 26, 27, and 28 include amount(s) of other assets of the borrower which have not been pledged as security for the loan from which collection can readily be made. Example: 26. \$ 1111615101010
27. \$ 111111101010 28. \$ 111151010101010

Item 29. Enter the total of items 26 thru 28. If zero, enter 0.00. Example: \$ 111151615101010

Item 30. Enter the adjusted basic loss. (Item 25 minus item 29). For interest loss payments carry the figure from item 12 to this column.
Example: \$ 11141521011415

Item 31. Enter applicable percentage of loss guarantee. Example: 91010101010

Item 32. Enter the amount of item 30 X item 31. Example: \$ 1114106811311

Item 33. [Enter the total principal advanced plus unpaid accrued interest (item 12)] X item 31. If a line of credit, enter the unpaid principal balance plus unpaid accrued interest (item 12) X item 31. Example: \$ 111142718191011

Item 34. Enter the amount of the maximum loss to be paid (Lesser of items 32 or 33). Example: \$ 1114106811311
For a DARBE loan the amount cannot exceed \$2,500,000.

Item 35. To be completed by the Finance Office only.

Item 36. For final loss claims only add items 13 and 14 and multiply the sum by the percentage in item 31. If estimated loss claim, enter zeroes.
Example: \$ 111111101010

- Item 37. Enter the remaining Balance Loss Guarantee. Item 34 minus item 36. Example: \$ 11140681311
- Item 38. Enter the percentage of the Guaranteed portion held by the lender. (If multi-note option, e.g., \$ 100,000.00 loan – 90% guaranteed. USDA purchased \$60,000.00 and the lender holds \$30,000.00 guaranteed portion of the note and \$10,000.00 unguaranteed portion. \$30,000.00 guaranteed portion held by lender – \$90,000.00, total guaranteed portion equals 33.333333% which is the percentage of guaranteed portion held by the lender.) If assignment option was utilized, insert % of the unassigned guaranteed portion held by the lender. Carry all decimal places to six places.
Example: 33.333333
- Item 39. Multiply item 37, by the percentage in item 38. Example: \$ 11135604131
- Item 40. Enter the amount due lender. (Item 36 plus item 37.) When filing an estimated loss, there is no need to proceed further, since item 40 is the amount to be paid to the lender. Protective advances are not shown for estimated loss claims; therefore, item 36 would be shown as zeroes. Example: \$ 11140681311
- NOTE: COMPLETE ITEMS 41-45 FOR A REPORT OF FINAL LOSS ONLY.
- Item 41. If an estimated loss claim was filed, enter the total amount paid to lender on the estimated loss claim. If zero, enter 0.00.
Example: \$ 1111110000
- Item 42. Enter Balance Payable to the Lender. If zero, enter 0.00. (Item 40 minus item 41.) USDA will verify this amount and issue Treasury check. Example: \$ 1111110000
- Item 43. When the estimated loss payment made by USDA exceeds the actual loss, USDA is entitled to interest on the overpayment. Accrued interest will be calculated by the lender on the amount of overpayment at the note rate from the check date of the estimated loss payment by USDA to the final date of settlement as shown in item 10. The lender is to show calculations on an attachment to this form. If an estimated loss claim was not submitted, enter zero. Example: \$ 1111110000
- Item 44. Enter Amount Due to USDA. If zero, enter 0.00. (Item 41 minus item 40 plus item 43.) Lender check for overpayment of this amount should accompany report and be delivered to a USDA authorized representative. If at the end of the shared appreciation period and the borrower owes monies to the lender, USDA's share of the value will be entered.
Example: \$ 1111110000
- Item 45. Lender is to insert the amount of any loss it incurred on the unguaranteed portion of the loan.
Example: \$ 1111110000
- Items 46 - 52. Self-explanatory.